

Chapter 5 REPORTING INSTRUCTIONS

5-1. General Instructions. The policies and principles for preparing financial reports are in DoDFMR 7000.14-R, volume 1 (formerly AFR 170-29). This chapter deals specifically with financial statements and reports prepared at base level and how to prepare these reports. Reports made by base-level AFO/OPLOCs are used to support the budget for the Department of Air Force, provide the basis for fiscal policies, and give essential and prompt financial data to management and officials at all levels of command.

5-2. Authority for Reports. Reports covered in the AFM 177 and DoD 7000.14R-series directives are required by laws, DoD directives, other government agencies, and the Department of the Air Force.

5-3. Report Format. Submit financial statements and reports in the prescribed formats to ensure uniformity and consistency in reporting for like activities, programs, and jobs Air Force-wide. When standard report forms are not shown for manually prepared reports, create such reports in the standard, mechanized report format shown in this regulation. Reports generated on personal computers that replace manually prepared reports are acceptable unless specifically precluded. These reports must identify all columnar headings, balances, footnotes, and supplemental information, as appropriate. Funding MAJCOMs normally change manually prepared reports to the AF standard report formats for mechanized processing.

5-4. Period Covered. A&F reports list transactions up to and including the end of the reporting period. A designated report period may be daily, cyclical, monthly, quarterly, semiannual, annual, or as required.

5-5. Preparation of Reports. Each AFO/OPLOC who sends financial reports ensures such reports follow the format shown in DoDFMR 7000.14-R, volume 1, this regulation, and any other A&F directive. Negative reports are not required unless stated in the specific section of this regulation describing the report. The AFO/OPLOC also ensures the data reported agrees with related accounting files. Units and total amounts of foreign currency and US dollar equivalents shown on more than one report should be the same or reconcilable to each report including the data. The primary processing center should be shown for each report; this, however, is not required. Show negative entries on reports in parentheses (that is, a debit in a credit column or vice versa).

5-6. Reporting Variance and Unusual Amounts. Reports must show all essential facts for the time period covered. Add explanatory notes when unusual results are indicated or when needed for clarity. Use data of a prior period, as needed, to explain current data. Send these notes by message when reporting by File Transfer Protocol (FTP) (formerly AUTODIN). Send the message on the due date of the related report (DoDFMR 7000.14-R, vol 1).

5-7. Reconciliation of Reports. Specific reconciliation needs are shown for each report to make sure it agrees with accounting records. The responsible processing center controls, reconciles, checks, and sends out reports. Quality Assurance (QA) monitors accuracy and timeliness of financial reports.

5-8. Submission Requirements. Send reports through MAJCOM channels if not otherwise directed. QA takes aggressive action to make sure reports are sent in time to meet due dates. Send tenant reports (except for trial balance) to the tenant's parent MAJCOM or intermediate command with copies to the tenant, if requested. QA of the host AFO/OPLOC is responsible for the prompt release of all reports showing the applicable units of foreign currency or US dollar information. The original copy of manually prepared reports is signed by the AFO/OPLOC, deputy, or agent depending on where the report originates. In an emergency, when message facilities are not available to transmit reports normally sent this way, send the reports by the fastest means available. Do not report by telephone in an emergency. Except for classified reports, place the RCS number of the report being sent to higher headquarters in the lower left corner of the outside of the envelope. This speeds distribution of the report to the appropriate operational unit within higher headquarters. On each report sent to higher headquarters, show the name and telephone number of the person to be contacted for information about the report. Note: Any report that is not required to have an original signature (i.e., negative reports) can be datafaxed.